
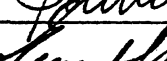



In the Matter of the Appeal of)
)
PALMER C. AND NORMA K. FORSELL)

Upon consideration of the petition filed March 5, 1980, by Palmer C. and Norma K. Forsell, for rehearing of their appeal from the action of the Franchise Tax Board, we are of the opinion that none of the grounds set forth in the petition constitute cause for the granting thereof and, accordingly, it is hereby ordered that the petition be and the same is hereby denied and that our order of February 6, 1980, be and the same is hereby affirmed.

 Chairman
 Member
 Member
_____, Member
_____, Member